

Subject and Author Index

Winter 1995-Fall 1996

(by author and then date published)

Subject Index

Activity-Based Costing (see also "Activity-Based Management")

- "Integrating an Activity-Based Cost System," Thomas N. Mangan, Winter 1995: 5-13.
- "Architecture for an Activity-Based Costing System," Patrick Howard, Winter 1995: 14-21.
- "Activity-Based Costing and Total Cost of Ownership: A Critical Linkage," Lisa M. Ellram, Winter 1995: 22-30.
- "Activity-Based Variance Analysis," Jack M. Ruhl, Winter 1995: 38-47.
- "Implementing an Activity-Based Costing System—Lessons From the Australian Post," Yvonne P. Shanahan, Summer 1995: 60-64.
- "Integrating the Theory of Constraints and Activity-Based Costing," Chris Salafatinos, Fall 1995: 58-67.
- "Case Studies: TTI, Inc.: Using ABC to Increase Revenues," R. Steven Player and Michael B. Kramer, Fall 1995: 75-79.
- "Activity-Based Costing and the Lean Enterprise," Robin Cooper, Winter 1996: 6-14.
- "Implementing Activity-Based Costing Systems Successfully," Michael D. Shields and Michael A. McEwen, Winter 1996: 15-22.
- "Why ABC Failed and How It May Yet Succeed," Michael W. Roberts and Kathy Silvester, Winter 1996: 23-35.
- "Harris Semiconductor ABC: Worldwide Implementation and Total Integration," Christopher R. Dederer, Spring 1996: 44-58.
- "Case Studies: Building Activity-Flow Cost Models in Spreadsheets," Paul E. Juras, Paul A. Dierks, and Sergio S. Barona, Spring 1996: 70-79.

Activity-Based Management (see also "Activity-Based Costing" and "Software")

- "Lessons From the ABM Battlefield: Getting Off to the Right Start," R. Steven Player and David E. Keys, Spring 1995: 26-38.
- "Lessons From the ABM Battlefield: Developing the Pilot," R. Steven Player and David E. Keys, Summer 1995: 20-35.
- "Implementing Activity-Based Management," Frank H. Selto, Summer 1995: 36-49.
- "Lessons From the ABM Battlefield: Moving From Pilot to Mainstream," R. Steven Player and David E. Keys, Fall 1995: 31-41.
- "Some Human Aspects of Implementing Activity-Based Management," Helen Thorne and Bruce Gurd, Fall 1995: 50-57.
- "Lessons From the ABM Battlefield: Multiple Project Rollout Creates Leverage," John Vale and Jim Smith, Winter 1996: 56-61.
- "Combining Economic Value Added and Activity-Based Management," William W. Hubbell, Jr., Spring 1996: 18-29.
- "Process-Based Costing at Community Health Plan," Raef A. Lawson, Spring 1996: 31-43.
- "Projects, Models, and Systems—Where is ABM Headed?," James M. Reeve, Summer 1996: 5-16.
- "Implementing Activity-Based Management: Overcoming the Data Barrier," William H. Wiersema, Summer 1996: 17-20.
- "A Case Study in Economic Value Added and Activity-Based Management," William W. Hubbell, Jr., Summer 1996: 21-29.
- "Activity-Based Management: Lessons From the ABM Battlefield and World-Class Manufacturing: The Next Decade," Jack M. Ruhl, Fall 1996: 60-66.

Subject and Author Index

Winter 1995-Fall 1996

(by author and then date published)

Subject Index

Activity-Based Costing (see also "Activity-Based Management")

- "Integrating an Activity-Based Cost System," Thomas N. Mangan, Winter 1995: 5-13.
- "Architecture for an Activity-Based Costing System," Patrick Howard, Winter 1995: 14-21.
- "Activity-Based Costing and Total Cost of Ownership: A Critical Linkage," Lisa M. Ellram, Winter 1995: 22-30.
- "Activity-Based Variance Analysis," Jack M. Ruhl, Winter 1995: 38-47.
- "Implementing an Activity-Based Costing System—Lessons From the Australian Post," Yvonne P. Shanahan, Summer 1995: 60-64.
- "Integrating the Theory of Constraints and Activity-Based Costing," Chris Salafatinos, Fall 1995: 58-67.
- "Case Studies: TTI, Inc.: Using ABC to Increase Revenues," R. Steven Player and Michael B. Kramer, Fall 1995: 75-79.
- "Activity-Based Costing and the Lean Enterprise," Robin Cooper, Winter 1996: 6-14.
- "Implementing Activity-Based Costing Systems Successfully," Michael D. Shields and Michael A. McEwen, Winter 1996: 15-22.
- "Why ABC Failed and How It May Yet Succeed," Michael W. Roberts and Kathy Silvester, Winter 1996: 23-35.
- "Harris Semiconductor ABC: Worldwide Implementation and Total Integration," Christopher R. Dederer, Spring 1996: 44-58.
- "Case Studies: Building Activity-Flow Cost Models in Spreadsheets," Paul E. Juras, Paul A. Dierks, and Sergio S. Barona, Spring 1996: 70-79.

Activity-Based Management (see also "Activity-Based Costing" and "Software")

- "Lessons From the ABM Battlefield: Getting Off to the Right Start," R. Steven Player and David E. Keys, Spring 1995: 26-38.
- "Lessons From the ABM Battlefield: Developing the Pilot," R. Steven Player and David E. Keys, Summer 1995: 20-35.
- "Implementing Activity-Based Management," Frank H. Selto, Summer 1995: 36-49.
- "Lessons From the ABM Battlefield: Moving From Pilot to Mainstream," R. Steven Player and David E. Keys, Fall 1995: 31-41.
- "Some Human Aspects of Implementing Activity-Based Management," Helen Thorne and Bruce Gurd, Fall 1995: 50-57.
- "Lessons From the ABM Battlefield: Multiple Project Rollout Creates Leverage," John Vale and Jim Smith, Winter 1996: 56-61.
- "Combining Economic Value Added and Activity-Based Management," William W. Hubbell, Jr., Spring 1996: 18-29.
- "Process-Based Costing at Community Health Plan," Raef A. Lawson, Spring 1996: 31-43.
- "Projects, Models, and Systems—Where is ABM Headed?," James M. Reeve, Summer 1996: 5-16.
- "Implementing Activity-Based Management: Overcoming the Data Barrier," William H. Wiersema, Summer 1996: 17-20.
- "A Case Study in Economic Value Added and Activity-Based Management," William W. Hubbell, Jr., Summer 1996: 21-29.
- "Activity-Based Management: Lessons From the ABM Battlefield and World-Class Manufacturing: The Next Decade," Jack M. Ruhl, Fall 1996: 60-66.

Capacity

- "Overhead: The Cost of Production Preparedness," Alexander Hamilton Church, Summer 1995: 66-71.

Case Studies

- "Case Studies: TTI, Inc.: Using ABC to Increase Revenues," R. Steven Player and Michael B. Kramer, Fall 1995: 75-79.
- "Case Studies: Building Activity-Flow Cost Models in Spreadsheets," Paul E. Juras, Paul A. Dierks, and Sergio S. Barona, Spring 1996: 70-79.
- "A Case Study in Economic Value Added and Activity-Based Management," William W. Hubbell, Jr., Summer 1996: 21-29.
- "Strategic Cost Analysis: New Wine in Old Bottles: Reichard Maschinen, GmbH," John K. Shank, Summer 1996: 49-59.

Customer Profitability

- "Customer Profitability Analysis: Challenges and New Directions," George Foster, Mahendra Gupta, and Leif Sjoblom, Spring 1996: 5-17.

Economic Value Added

- "Combining Economic Value Added and Activity-Based Management," William W. Hubbell, Jr., Spring 1996: 18-29.
- "A Case Study in Economic Value Added and Activity-Based Management," William W. Hubbell, Jr., Summer 1996: 21-29.

Environmental Cost Management

- "Environmental Cost Management," Barry J. Brinker, Summer 1995: 3.
- "Managerial Accounting and Environmental Compliance Costs," Burt Hamner and Christopher H. Hamner, Summer 1995: 4-10.
- "Capital Budgeting: Integrating Environmental Impact," Devaun Kite, Summer 1995: 11-14.
- "How Quality Control Concepts Can Reduce Environmental Expenditures," Susan B. Hughes and David M. Willis, Summer 1995: 15-19.

From the Editor

- "Letters to the Editor, Software for ABM, and Survey," Barry J. Brinker, Spring 1995: 3-5.
- "From the Editors: Theme Issue on Management Accounting: Whither and Whence?" John K. Shank, Fall 1995: 3-5.
- "From the Editors: Financial Management 2000: Letters to the Editor," Barry J. Brinker, Winter 1996: 3-5.
- "From the Editor: The Not-So-Simple Broadening of Performance Measurement," Robert W. Hall, Spring 1996: 3-4.
- "From the Editor: Putting It All Together: Management Accounting in the Year 2000," Paul Sharman, Summer 1996: 3-4.
- "From the Editor: Constant Change," Barry J. Brinker, Fall 1996: 4.

Health Care Applications

- "Process-Based Costing at Community Health Plan," Raef A. Lawson, Spring 1996: 31-43.
- "Health Care Applications: Efficiency and Effectiveness Reviews in Health Care Organizations," Kenton B. Walker, Spring 1996: 80-86.

Investment Justification

- "Investment Justification: The Cost Justification Charade," Ed Heard, Summer 1996: 60-65.

Lean Manufacturing

- "Activity-Based Costing and the Lean Enterprise," Robin Cooper, Winter 1996: 6-14.
- "Reviews: Levers of Control and When Lean Enterprises Collide," Jack M. Ruhl, Winter 1996: 62-68.

Management Accounting

- "From the Editors: Theme Issue on Management Accounting: Whither and Whence?" John K. Shank, Fall 1995: 3-5.
- "New Roles for Management Accountants," Robert Kaplan, Fall 1995: 6-13.
- "Management Accounting in the 21st Century," H. Thomas Johnson, Fall 1995: 15-19.
- "Past and Future of Japanese Management Accounting," Michiharu Sakurai, Fall 1995: 21-30.

- "From the Editors: Financial Management 2000: Letters to the Editor," Barry J. Brinker, Winter 1996: 3-5.
- "Management Accounting in 2000," George Foster, Winter 1996: 36-39.
- "To Serve the Customer Within," C.J. McNair, Winter 1996: 40-43.
- "The Future of Management and Financial Accounting," Gene Flegm, Winter 1996: 44-45.
- "Management Accounting Beyond the Year 2000," Germain Böer, Winter 1996: 46-49.
- "From the Editor: Putting It All Together: Management Accounting in the Year 2000," Paul Sharman, Summer 1996: 3-4.

Outsourcing

- "Costing, Control, and Strategic Analysis in Outsourcing Decisions," Peter Chalos, Winter 1995: 31-37.

Performance Measurement

- "Controlling Flexible Business Strategies," Ralph E. Drtina and Gary A. Monetti, Fall 1995: 42-49.
- "Performance Measurement: Problems with Existing Manufacturing Performance Measures," Dileep G. Dhavale, Winter 1996: 50-55.
- "From the Editor: The Not-So-Simple Broadening of Performance Measurement," Robert W. Hall, Spring 1996: 3-4.
- "Performance Measurement: Performance Measures for Cell Manufacturing and Focused Factory Systems," Dileep G. Dhavale, Spring 1996: 59-69.
- "Metrics for the Order Fulfillment Process (Part 1)," Arthur M. Schneiderman, Summer 1996: 30-42.
- "Metrics for the Order Fulfillment Process (Part 2)," Arthur M. Schneiderman, Fall 1996: 6-17.
- "Performance Measures That Count: Monitoring Variables of Strategic Importance," John B. MacArthur, Fall 1996: 39-45.

Product Development

- "Cost Management for Product Development," Manash R. Ray, Spring 1995: 52-60.

Purchasing (Procurement Cards)

- "Corporate Procurement Cards: The Reengineered Future for Noninventory Purchasing and Payables," Richard Palmer, Tom Schmidt, and James Jordan-Wagner, Fall 1996: 19-31.

Quality Costs

- "Cost of Quality—Making It Work," Lawrence P. Carr, Spring 1995: 61-65.
- "How Quality Control Concepts Can Reduce Environmental Expenditures," Susan B. Hughes and David M. Willis, Summer 1995: 15-19.
- "Cost of Quality in an Order Entry Department," Suresh S. Kalagnanam and Ella Mae Matsumura, Fall 1995: 68-74.

Reviews

- "Performance Measures and Reengineering," Jack M. Ruhl, Winter 1995: 48-53.
- "Handbook for Productivity Measurement and Improvement," Jack M. Ruhl, Spring 1995: 67-69.
- "Change Management, Performance Measures, and Cost Accounting," Jack M. Ruhl, Summer 1995: 73-79.
- "ABM for Continuous Improvement, the Theory of Constraints, and Open Book Management," Jack M. Ruhl, Fall 1995: 80-89.
- "Reviews: Levers of Control and When Lean Enterprises Collide," Jack M. Ruhl, Winter 1996: 62-68.
- "Reviews: Fast Focus on TQM: A Concise Guide to Companywide Learning and First Things First," Jack M. Ruhl, Spring 1996: 87-91.
- "Activity-Based Management: Lessons From the ABM Battlefield and World-Class Manufacturing: The Next Decade," Jack M. Ruhl, Fall 1996: 60-66.

Software

- "Software for Activity-Based Management," Thomas L. Albright, Spring 1995: 6-25.
- "Software: Software for Activity-Based Costing," Thomas L. Albright and Tracy Smith, Fall 1996: 47-58.

Strategy

- "Costing, Control, and Strategic Analysis in Outsourcing Decisions," Peter Chalos, Winter 1995: 31-37.
- "Strategic Cost Analysis: New Wine in Old Bottles: Reichard Maschinen, GmbH," John K. Shank, Summer 1996: 49-59.

Target Costing

- "Target Costing: An Integrative Management Process," Yutaka Kato, Germain Böer, and Chee W. Chow, Spring 1995: 39-51.
- "Implementing Target Costing," Joseph Fisher, Summer 1995: 50-59.
- "Target Costing at Texas Instruments," John J. Dutton and Mark Ferguson, Fall 1996: 33-38.

Theory of Constraints

- "Integrating the Theory of Constraints and Activity-Based Costing," Chris Salafatinos, Fall 1995: 58-67.
- "An Introduction to the Theory of Constraints," Jack M. Ruhl, Summer 1996: 43-48.

Variance Analysis

- "Activity-Based Variance Analysis," Jack M. Ruhl, Winter 1995: 38-47.

Author Index

- Albright, Thomas L.**, "Software for Activity-Based Management. Spring 1995: 6-25.
- Albright, Thomas L. and Tracy Smith**, "Software: Software for Activity-Based Costing," Fall 1996: 47-58.
- Böer, Germain**, "Management Accounting Beyond the Year 2000," Germain Böer, Winter 1996: 46-49.
- Brinker, Barry J.**, Invitation to Blow Smoke Rings (Management Accounting 2000) and Activity-Based Management Theme Issue," Winter 1995: 3.
- Brinker, Barry J.**, Letters to the Editor, Software for ABM, and Survey," Spring 1995: 3-5.
- Brinker, Barry J.**, "Environmental Cost Management," Summer 1995: 32.
- Brinker, Barry J.**, "From the Editors: Financial Management 2000: Letters to the Editor," *Journal of Cost Management* (Winter 1996): 3-5.
- Brinker, Barry J.**, "From the Editor: Constant Change," Fall 1996: 4.
- Carr, Lawrence P.**, "Cost of Quality—Making It Work," Spring 1995: 61-65.
- Chalos, Peter**, "Costing, Control, and Strategic Analysis in Outsourcing Decisions," Winter 1995: 31-37.
- Church, Alexander Hamilton**, "Overhead: The Cost of Production Preparedness," Summer 1995: 66-71.
- Cooper, Robin**, "Activity-Based Costing and the Lean Enterprise," *Journal of Cost Management* (Winter 1996): 6-14.
- Dedera, Christopher R.**, "Harris Semiconductor ABC: Worldwide Implementation and Total Integration," Spring 1996: 44-58.
- Dhavale, Dileep G.**, "Performance Measurement: Performance Measures for Cell Manufacturing and Focused Factory Systems," Spring 1996: 59-69.
- Dhavale, Dileep G.**, "Performance Measurement: Problems with Existing Manufacturing Performance Measures," Winter 1996: 50-55.
- Dhavale, Dileep G.**, "Performance Measurement: Performance Measures for Cell Manufacturing and Focused Factory Systems," Spring 1996: 59-69.
- Drtina, Ralph E. and Gary A. Monetti**, Controlling Flexible Business Strategies," Fall 1995: 42-49.
- Dutton, John J. and Mark Ferguson**, "Target Costing at Texas Instruments," Fall 1996: 33-38.
- Ellram, Lisa M.**, "Activity-Based Costing and Total Cost of Ownership: A Critical Linkage. Winter 1995: 22-30.
- Fisher, Joseph**, "Implementing Target Costing," Summer 1995: 50-59.
- Flegm, Gene**, "The Future of Management and Financial Accounting," Winter 1996: 44-45.
- Foster, George** "Management Accounting in 2000," Winter 1996: 36-39.
- Foster, George, Mahendra Gupta, and Leif Sjoblom**, "Customer Profitability Analysis: Challenges and New Directions," Spring 1996: 5-17.

- Hall, Robert W., "From the Editor: The Not-So-Simple Broadening of Performance Measurement," Spring 1996: 3-4.
- Hamner, Burt and Christopher H. Stinson, "Managerial Accounting and Environmental Compliance Costs," Summer 1995: 4-10.
- Heard, Ed, "Investment Justification: The Cost Justification Charade," Summer 1996: 60-65.
- Howard, Patrick, "Architecture for an Activity-Based Costing System," Winter 1995: 14-21.
- Hubbell, William W., Jr., "Combining Economic Value Added and Activity-Based Management," Spring 1996: 18-29.
- Hubbell, William W., Jr., "A Case Study in Economic Value Added and Activity-Based Management," Summer 1996: 21-29.
- Hughes, Susan B. and David M. Willis, "How Quality Control Concepts Can Reduce Environmental Expenditures," Summer 1995: 15-19.
- Johnson, H. Thomas, "Management Accounting in the 21st Century," Fall 1995: 15-20.
- Juras, Paul E., Paul A. Dierks, and Sergio S. Barona, "Case Studies: Building Activity-Flow Cost Models in Spreadsheets," Spring 1996: 70-79.
- Kalagnanam, Suresh S. and Ella Mae Matsumura, "Cost of Quality in an Order Entry Department," Fall 1995: 68-74.
- Kaplan, Robert, "New Roles for Management Accountants," Fall 1995: 6-14.
- Kato, Yutaka, Germain Böer, and Chee W. Chow, "Target Costing: An Integrative Management Process," Spring 1995: 39-51.
- Kite, Devaun, "Capital Budgeting: Integrating Environmental Impact," Summer 1995: 11-14.
- Lawson, Raef A., "Process-Based Costing at Community Health Plan," Spring 1996: 31-43.
- MacArthur, John B., "Performance Measures That Count: Monitoring Variables of Strategic Importance," Fall 1996: 39-45.
- Mangan, Thomas N., "Integrating an Activity-Based Cost System," Winter 1995: 5-13.
- McNair, C.J., "To Serve the Customer Within," Winter 1996: 40-43.
- Palmer, Richard, Tom Schmidt, and James Jordan-Wagner, "Corporate Procurement Cards: The Reengineered Future for Noninventory Purchasing and Payables," Fall 1996: 19-31.
- Player, R. Steven and David E. Keys, "Lessons From the ABM Battlefield: Getting Off to the Right Start," Spring 1995: 26-38.
- Player, R. Steven and David E. Keys, "Lessons From the ABM Battlefield: Developing the Pilot," Summer 1995: 20-35.
- Player, R. Steven and David E. Keys, "Lessons From the ABM Battlefield: Moving From Pilot to Mainstream," Fall 1995: 31-41.
- Player, R. Steven and Michael B. Kramer, "Using ABC to Increase Revenues," Fall 1995: 75-79.
- Ray, Manash R., "Cost Management for Product Development," Spring 1995: 52-60.
- Reeve, James M., "Projects, Models, and Systems—Where is ABM Headed?" Summer 1996: 5-16.
- Roberts, Michael W. and Kathy Silvester, "Why ABC Failed and How It May Yet Succeed," Winter 1996: 23-35.
- Ruhl, Jack M., "Activity-Based Variance Analysis," Winter 1995: 38-47.
- Ruhl, Jack M., "Performance Measures and Reengineering," Winter 1995: 48-53.
- Ruhl, Jack M., "Handbook for Productivity Measurement and Improvement," Spring 1995: 67-69.
- Ruhl, Jack M., "Change Management, Performance Measures, and Cost Accounting," Summer 1995: 73-79.
- Ruhl, Jack M., "ABM for Continuous Improvement, the Theory of Constraints, and Open Book Management," Fall 1995: 80-89.
- Ruhl, Jack M., "Reviews: Levers of Control and When Lean Enterprises Collide," Winter 1996: 62-68.
- Ruhl, Jack M., "Reviews: Fast Focus on TQM: A Concise Guide to Company-wide Learning and First Things First," Spring 1996: 87-91.
- Ruhl, Jack M., "An Introduction to the Theory of Constraints," Summer 1996: 43-48.

- Ruhl, Jack M.**, "Activity-Based Management: Lessons From the ABM Battlefield and World-Class Manufacturing: The Next Decade," Fall 1996: 60-66.
- Sakurai, Michiharu**, "Past and Future of Japanese Management Accounting," Fall 1995: 21-30.
- Salafatinos, Chris**, "Integrating the Theory of Constraints and Activity-Based Costing," Fall 1995: 58-67.
- Schneiderman, Arthur M.**, "Metrics for the Order Fulfillment Process (Part 1)," Summer 1996: 30-42.
- Schneiderman, Arthur M.**, "Metrics for the Order Fulfillment Process (Part 2)," Fall 1996: 6-17.
- Selto, Frank H.**, "Implementing Activity-Based Management," Summer 1995: 36-49.
- Shanahan, Yvonne P.**, "Implementing an Activity-Based Costing System—Lessons From the Australian Post," Summer 1995: 60-64.
- Shank, John K.**, "Theme Issue on Management Accounting: Whither and Whence?" Fall 1995: 3-5.
- Shank, John K.**, "Strategic Cost Analysis: New Wine in Old Bottles: Reichard Maschinen, GmbH," Summer 1996: 49-59.
- Sharman, Paul**, "From the Editor: Putting It All Together: Management Accounting in the Year 2000," Summer 1996: 3-4.
- Shields, Michael D. and Michael A. McEwen**, "Implementing Activity-Based Costing Systems Successfully," Winter 1996: 15-22.
- Thorne, Helen and Bruce Gurd**, "Some Human Aspects of Implementing Activity-Based Management," Fall 1995: 50-57.
- Vale, John and Jim Smith**, "Lessons From the ABM Battlefield: Multiple Project Rollout Creates Leverage," Winter 1996: 56-61.
- Walker, Kenton B.**, "Health Care Applications: Efficiency and Effectiveness Reviews in Health Care Organizations," Spring 1996: 80-86.
- Wiersema, William H.**, "Implementing Activity-Based Management: Overcoming the Data Barrier," Summer 1996: 17-20.